

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Saturday 21<sup>st</sup> April, 2018**

**No. 209**

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No. 9/2018-State Tax (Rate)**

**Dated: 25<sup>th</sup> January, 2018**

**NOTIFICATION**

In exercise of the powers conferred by sub-section (1) of section 11 of the Sikkim Goods and Services Tax Act, 2017 (12 of 2017) ( hereafter in this notification referred to as "the said Act") read with sub-section (3) of section 11 of the said Act, the Central Government, on being satisfied that it is necessary in the public interest so to do , on the recommendations of the Council, makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 45/2017- Central Tax (Rate), dated the 14<sup>th</sup> November, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.1391(E), dated the 14<sup>th</sup> November, 2017, namely:-

In the said notification, -

(1) in the Table, -

(a) against serial number 1, -

(i) in column (2), for the entry, the following entry shall be substituted, namely: -

"Public funded research institution or a University or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a Regional Engineering College, other than a hospital";

(ii) in column (4), for the words "Department of Scientific and Research", the words "Department of Scientific and Industrial Research", shall be substituted;

(b) against serial numbers 2 and 4, in column (4), for the words "Department of Scientific and Research", the words "Department of Scientific and Industrial Research", shall be substituted.

(2) after the Table, the existing *Explanation* shall be numbered as *Explanation 1* thereof and after *Explanation 1* as so numbered, the following *Explanation* shall be inserted, namely: -

*"Explanation 2.* - For the the purposes of this notification, exemption would be in line with the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 51/96- Customs, dated the 23<sup>rd</sup> July, 1996, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 303(E), dated the 23<sup>rd</sup> July, 1996 and is applicable with effect from the 15<sup>th</sup> November, 2017."*"*

**Dipa Basnet**  
**Secretary**  
**Commercial Taxes Division**  
**Finance, Revenue & Expenditure Deptt.**  
**FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**